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Robert R. Corbin

June 27, 1979

The Honorable Morris Courtright, Jr.
Arizona House of Representatives
House Wing, State Capitol
1700 West Washington
Phoenix, AZ 85007

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ARIZONA ATTORNEY GENERAL

Re: I79- 171 (R79-137)

Dear Representative Courtright:

In your letter of May 1, 1979, you requested our opinion as to whether the method of levying and collecting taxes on real property in an improvement district containing irrigation districts assessments, pursuant to Senate Bill 1112 (Ch. 30, Laws of 1979), is also applicable to an improvement district not located in an irrigation district. In our opinion it is not.

Senate Bill 1112 added the following provision to Title 11, Chapter 5, Article 1, relating to county improvement districts:

11-751.01 Irrigation assessments; collection

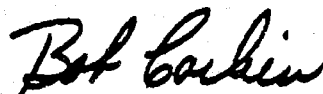
The board of directors of an improvement district may collect payment of irrigation assessments imposed upon the land within the improvement district as a general obligation of the district. If irrigation district assessments are collected as a general obligation, the board of directors shall levy and collect taxes only upon the lineal acreage in the district, exclusive of improvements and assessed value of the real property. (Emphasis added.)

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This provision is concerned only with the collection of taxes upon land in an improvement district which also contains irrigation district assessments. When irrigation district assessments are collected as a general obligation, taxes may be levied and collected only upon the lineal acreage in the district.

In those improvement districts which do not bear this double obligation, the levy of taxes is not limited to valuation on a lineal-acreage basis.¹

Sincerely,



BOB CORBIN
Attorney General

BC/mm

1. A.R.S. § 11-751 simply states that "General obligations of the district shall be provided for by the levy and collection of taxes upon all the property real and personal in the district." You state that the Del Sur Improvement District, not located within an irrigation district, levies taxes based on the value of improvements to property. This method of valuation is permissible under A.R.S. § 11-751.